IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 11TH JULY 2007 / 20TH ASHADHA 1929

WP(C).No. 21308 of 2007(J)

PETITIONER:

ARMAR MOHAMMED ZUBAIR, 29, TAKIA STREET,
BHATKAL, KARNATAKA STATE.

BY ADV. SRI.T.M.VELAYUDHAN
SRI.B.V.JOY SANKER

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
THE SECRETARY, TAXES DEPARTMENT,
THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER(INTL),
COMMERCIAL TAX DEPARTMENT, ERNAKULAM.

3. THE INTELLIGENCE OFFICER,
COMMERCIAL TAXES, ALUVA, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.21308 of 2007

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Dated this the 11th day of July, 2007.

JUDGMENT

Prayer in the W.P. is for direction to respondents to complete the enquiry under Section 29A(4) of the KGST Act pursuant to collection of security from petitioner for release of goods. Collection of security under Section 29A(2) of the KGST Act is a provisional arrangement for release of goods. Any proceeding initiated leading to collection of security should end up in proper adjudication within a reasonable time. In the circumstances, W.P. is disposed of directing third respondent or the concerned authority to complete adjudication after hearing the petitioner within three months from the date of production of copy of this judgment. Security will be adjusted or released based on orders so issued immediately thereafter.

C.N.RAMACHANDRAN NAIR
Judge

pms